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CERTIFICATE OF SERVICE

I hereby certify that I have served a copy of the foregoing document by Notice of Electronic Filing, or, if the party served does not participate in Notice of Electronic Filing, by U.S. First Class Mail on this the 27th day of March, 2007:

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/s/ Victor L. Hayslip
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REGIONS BANK
LIST OF SUBSIDIARIES AS OF 2/15/07

Regions Bank

- Regions Financial Leasing, Inc.
- Regions Title Company, Inc.
- Regions Asset Holding Company, Inc.
 - Regions Asset Company
 - Regions Licensing Company
- Regions Investment Management Holding Company
 - Regions Investment Management Company
- Ramco - FL Holding, Inc.
 - Regions Asset Management Company, Inc.
- Regions Agency, Inc. (Louisiana)
- Regions Insurance Agency Of Arkansas
- EFC Holdings Corporation
 - Equifirst Corporation
 - Equifirst Mortgage Corporation Of Minnesota
- Regions Interstate Billing Service, Inc.
- Regions Reinsurance Corporation
- Credit Source, Inc.
- MCB Life Insurance Company
- Regions Agency, Inc.
- Regions Acceptance, LLC
- Union Planters Mortgage Finance Corporation
- Quatre Corporation
- Millcreek Development Partnership, L.P.
- Magna Data Services, Inc.
- Uptenco, Inc.
 - Upartco, LP
 - Upmortgages GP
- UPBNA Holdings, Inc.
 - UPB Holdings, Inc.
 - Union Planters Preferred Funding Corp
 - Union Planters Preferred Funding II Corp
 - UPB Investments, Inc.
 - UPIB, Inc.
 - MICB, Inc.
- Union Planters Community Foundation
- CID Holding Company
- Leader Holding Company, LLC
- First Service Corporation
- Union Planters Home Equity Corp.
- UP Investments LP
- Union Planters Hong Kong, Inc.
 - Union Planters Hong Kong Trade Services Limited
- Planters Enterprise Holding, Inc.
 - Planters Enterprise Of Illinois, Inc.
 - Capital Factors Holdings, Inc.
 - CF One, Inc.
 - CF Investor Corporation
 - CF Two, LLC
 - Capital Factors, Inc.
 - Capital Tempfunds, Inc.

-----CF Funding Corporation

- SOI Holdings, Inc.
- Athletic Resource Management, Inc.
- The Housing Enterprise Of Central Alabama, LLC
- Lone Star New Markets LP
- RF Trust Company
- A-F Leasing, LLC
- Amsouth Auto Receivables, LLC
- Amsouth Investment Management Company, LLC
- Amsouth Investment Services, Inc.
- Cahaba Holdings, Inc.
 - Cahaba Corporation
- Cahaba International, Inc.
 - Amsouth Reinsurance Company, Ltd
 - Cahaba International, Ltd
- FMLS, Inc.
- Oakbrook Investments, LLC
- ASB Affordable Housing, Inc.
- Regions Business Capital Corporation (F/K/A Amsouth Capital Corporation)
- Amsouth Finance Corporation
- Regions Equipment Finance Corporation (F/K/A Amsouth Leasing Corporation)
 - Regions Equipment Finance, Ltd. (F/K/A Amsouth Leasing, Ltd)
 - A-F Leasing, Ltd
- Amsouth Asset Management, Inc.
- GTC Title, Inc.
 - MCC Holdings, Inc.
 - Meriwether Capital Corporation
- First Amtenn Life Insurance Company
- Southern Equity Mortgage, LLC